

*Napa Valley Community
College District*



*Final Plan and Budget
Fiscal Year 2013-2014*

*Napa Valley Community College District * Napa, California * September 12, 2013*

Napa Valley Community College District

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Final Plan and Budget
Fiscal Year 2013-2014***

Table of Contents

	<u><i>Page</i></u>
<i>President’s Statement and Narrative Summary</i>	<i>1</i>
<i>2013-2014 Budget Parameters/Priorities</i>	<i>4</i>
<i>2011-2014 Strategic Plan</i>	<i>6</i>
<i>2013-2014 Planning Priorities</i>	<i>17</i>
<i>General Fund Budget</i>	
<i>General Fund Budget Assumptions</i>	<i>19</i>
<i>General Fund Budget Summary</i>	<i>22</i>
<i>Changes from the Tentative Budget</i>	<i>24</i>
<i>Capital Outlay Projects Fund</i>	<i>26</i>
<i>Child Development Center Fund.....</i>	<i>27</i>
<i>Post Retirement Benefits Fund</i>	<i>29</i>
<i>Bond Projects Fund – Series C</i>	<i>30</i>
<i>Debt Service Fund – Series A</i>	<i>31</i>
<i>Debt Service Fund – Series B</i>	<i>32</i>
<i>Debt Service Fund – Series C</i>	<i>33</i>
<i>Associated Students of NVC Fund</i>	<i>34</i>
<i>Student Rep Fee Trust Fund</i>	<i>36</i>
<i>Napa Valley College Bookstore</i>	<i>37</i>
<i>Farm Account</i>	<i>39</i>
<i>Cafe Fund</i>	<i>40</i>
<i>California Employers’ Retiree Benefit Trust</i>	<i>41</i>
<i>Budget Centers FY 2013-2014</i>	<i>42</i>

***Napa Valley Community College District
2013-2014 Final Plan and Budget***

***President's Statement
&
Narrative Summary***

Overview of this Document

Included in this document for review and adoption by the Board of Trustees are the 2013-2014 final budgets for the General Fund, Capital Outlay Projects Fund, Child Development Center Fund, Post Retirement Benefits Fund, Bond Projects Fund – Series C, Debt Service Fund – Series A, B & C, Associated Students of NVC Fund, Student Representation Fee Trust Fund, Napa Valley College Bookstore Fund, Farm Account, Café Fund and California Employers' Retiree Benefit Trust. The District will approve its 2013-2014 budgets at the September 12, 2013 meeting of the Board of Trustees.

Planning and Budgeting Process

The 2013-2014 Final Plan and Budget was developed in accordance with the planning and budget policy approved by the Board of Trustees. Input from the college community was solicited during public forums held on the tentative and final budgets.

Budget Parameters and Priorities

The FY 2013-2014 Budget Parameters/Priorities, listed on pages 4 and 5 of this document, were developed and approved by the Budget Committee and subsequently adopted by the Board of Trustees on February 22, 2012. They were used by the Budget Committee to assist in the development of the 2013-2014 college budgets.

The general fund budget contains a beginning balance of \$4,149,643 for FY 2013-2014 which is 12.76% of the unrestricted expenditures for FY 2012-2013. The proposed FY 2013-2014 general fund budget anticipates that income will exceed expenditures by \$113,496 and will end the year with a 12.60% fund balance.

2013-2014 State Budget

The 2013-2014 California state budget was signed by the Governor on June 27, 2013. The total general fund expenditures included in the state budget are \$96.3 billion. General fund expenditures are increasing, but remain \$6 billion below those levels of fiscal year 2007-2008. On November 6, 2012, California voters passed Proposition 30, the Schools and Local Public Safety Protection Act of 2012. This proposition will temporarily increase sales and income taxes for four and seven years, respectively, to generate funds for critical state and local services, including education, police and fire protection and healthcare.

The Community College System portion of the state budget includes no threat of trigger cuts. There is an expected influx of Growth or “Access” funds at a total of \$89.4 billion. COLA is being given for the first time since fiscal year 2007-2008 at a rate of 1.57%. Categorical funding is due to increase by a total of \$88 million and includes additional funding for Student Success and Support (old Matriculation Program); DSPS; EOPS and CalWorks. Additionally, the state is continuing the mandated block grant program to pay for the funding of mandates. The Governor intends to continue paying down deferrals, although there was no actual amount dedicated in the final budget for this issue.

New initiatives include funds for Adult Education; the Online Education Initiative; and the passage of Proposition 39.

Concerns include the temporary nature of Proposition 30, which will sunset at the end of 2016, while the income tax increase will terminate at the end of 2018. Apportionment is getting more complicated and harder to come by. In 2008-2009, about 2/3rds of apportionment was General Fund approved in the Budget Act. It is now about 1/3rd. Two-thirds of the apportionment is based on estimates that may or may not hold up. This lack of a continuous appropriation is an increasing problem.

Full-Time Equivalent Students (FTES)

The District will be receiving funds for restoration of growth in the amount of \$368,672 which equates to 79.51 FTES. For fiscal year 2013-2014, the District is eligible to receive growth funds in the amount of \$551,375 which equates to 118.92 FTES.

The total possible funded FTES for fiscal year 2013-2014 would be 5,536.51, which is an increase over fiscal year 2012-13 of 2.2%.

Strategic Institutional Plan Drives the Budget

The Board of Trustees approved the revised Strategic Plan on December 12, 2012 and identified goals aimed at maintaining high-quality instruction and student services. The Strategic Plan included Goal 7 – *Fiscal Stability*, which provided for the development of The Way Forward, a multi-year financial analysis and plan. These goals appear on pages 6 through 16. The Board adopted the 2013-2014 College Planning Priorities on December 12, 2012. These priorities are taken from the Napa Valley College Strategic Plan. These priorities appear on page 17.

Grant Funding

The District receives significant income from Federal and State Grants. The following is a summary of some of the many programs supported by categorical funds.

1. D. S. P. S.
2. E. O. P. S.
3. CalWorks
4. Matriculation
5. Talent Search
6. Career and Technical Education
7. Federal Work Study
8. Small Business Development Center
9. Student Support Services
10. Workability III

Budget Assumptions

The budget was based upon the following assumptions:

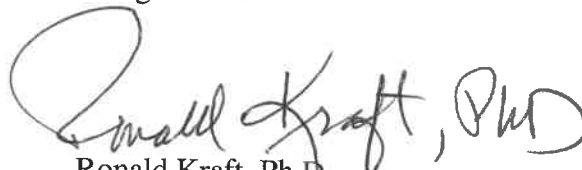
1. The District can recover Growth Funds which are available from Fiscal Year 2011-2012.
2. Increase in general fund revenues of \$741,000.
3. Increase in general fund expenditures of \$817,603 – which includes hiring of 18 classified and 5.5 faculty positions and represents an increase in payroll and benefits of about \$600,000. Other increased expenditures were related to software license fees and a variety of maintenance contracts.
4. Salaries for all staff were projected at the appropriate step and include appropriate longevity.
5. No salary schedule COLA adjustments were included pending the outcome of negotiations.
6. Employee benefits have been adjusted to include all known increases that are current District obligations.
7. Increases have been made for anticipated increases in health benefit costs.
8. The budget includes updated information on all projected mandated costs, utility costs, and other operational costs.
9. A \$490,956 general fund contribution to the District's retiree benefit trust program.
10. Approximately \$200,000 of cost shifts (mostly staff costs) from grant/categorical programs.

Staff Recognition

I would like to thank the members of the Budget Committee, the Budget Center Managers, and the staff in all departments and offices for helping to put this budget together. I want to thank the Budget Committee Co-Chairs, David Angelovich and Glenna Aguada, for their leadership and oversight during this process. Special thanks go to the staff in the Business Office for their extensive work on this document.

Recommendation

I am pleased to recommend to the Board of Trustees approval of the 2013-2014 Final Plan and Budget, as recommended to me by District's Budget Committee.



Ronald Kraft, Ph.D.
Superintendent/ President

Napa Valley Community College District 2013-2014 Budget Parameters/Priorities

I. *Fiscal Stability*

1. The Board of Trustees is committed to maintaining the on-going fiscal stability of the District as referenced in Goal 7 of the Strategic Plan for 2011-2014 and by meeting Chancellor's Office fiscal monitoring requirements and Title 5 regulations related to principles for sound fiscal management. The District's ongoing fiscal stability is essential for effective operations that support the mission of the college. When making budgetary decisions, the college leadership will assess the extent to which those decisions support the college mission and ensure fiscal stability.
2. It is the intent of the District not to engage in deficit spending and, as such, the 2013-2014 Budget should be developed on the basis of projected revenue and expenditures. The Board of Trustees may consider using a portion of the ending balance to fund expenditures that are in line with the institutional goals and objectives.
3. The 2013-2014 Budget will seek resources to fund college priorities consistent with institutional plans.

II. *Personnel*

1. The District is committed to the concept that all employee groups (Faculty, Classified, and Administrative staff) play an important role in educating and serving students and all employees will be respected and valued for their contributions to the success of students.
2. Every vacancy will be analyzed to determine the extent to which the position is essential to college operations. Whenever possible, restructuring positions and/or programs, transfers of existing staff, and delays in hiring will be considered in order to support the fiscal stability of the District. If a grant funded position is vacant, every effort will be made to fill the position with existing qualified staff, whenever possible.
3. The use of part-time help, including District paid student help, will be carefully reviewed in order to limit these costs to what is absolutely essential to maintain educational programs and basic services.
4. The District will honor financial commitments resulting from any negotiated collective bargaining agreements.
5. The District is committed to a consistent method of budgeting for all positions.

III. *Legal Mandates*

The District will meet all legally mandated (state and federal) obligations. The District will meet the legal requirements of the 50 percent law.

IV. *Grants*

1. Grants should cover all costs. Grants requiring expenditures by the District should be carefully reviewed prior to their acceptance to ensure that their benefits outweigh their costs and are consistent with the District's Strategic Institutional Plan. Whenever possible, grants should include funding to reimburse the District for administrative overhead expense and should not obligate the District to ongoing expenses after expiration of the grant funding period.

V. *Expenditures*

1. Expenditures must reflect student success and the mission of the institution, as well as the Board approved Strategic Institutional Plan that are consistent with the planning and budgeting guidelines, 2013-2014 Planning Priorities, Schedules A through K from recent unit plans, PEP reports, and SLO assessment results.
2. Budget augmentations related to health and safety items will be given a high priority.
3. Funds will be provided to meet contractual and audit obligations (audit fee, maintenance agreements, lease purchase agreements, etc.) and fixed costs (interest, insurance and contributions to retirement systems).

VI. *Others*

1. Costs associated with salaries and employee benefits will be addressed within the context of collective bargaining as negotiations are not the purview of the Budget Committee.
2. Budget Committee operations shall be consistent with the Planning and Budget policy.

Adopted by Budget Committee February 21, 2013
Adopted by Board of Trustees February 28, 2013



**Strategic Plan
2011-2014**

Goal* 1. Community Awareness of and Access to the College

Napa Valley College will continue to provide for the needs of the communities in the region.

In order to achieve this goal, the college will promote early awareness of college as a viable option, remove barriers to access and student success, provide innovative programs and outreach to growing populations, support diversity and inclusivity, and streamline the student-centered enrollment process.

Number	Strategy*	Activities/Measures (To Report Progress)	Responsible
1.1	Provide early awareness of Napa Valley College as an option and underscore the need for K-12 students and parents to prepare for college success.	1.1.1 Promote the college through activities including outreach, general branding, local media work, development of collateral materials, general college awareness, and events and activities that promote specific programs. 1.1.2 Report on an annual basis on all K-12 outreach activities	Student Services Community Relations Academic Divisions/Faculty
1.2	Inform students of services that help them address potential financial, language, accessibility, transportation, and other barriers that would prevent them from attending Napa Valley College	1.2.1 Sponsor Financial Aid Cash for College events 1.2.2 Hold Tri-annual Transition Conference for students with disabilities 1.2.3 Maintain up-to-date and accurate information on the college website 1.2.4 Regularly attend local high school college fairs or events.	Student Services
1.3	Monitor access among equity groups	1.3.1 Report student equity ratios regarding access among four equity groups, defined by: gender, race/ethnicity, age, and disability status	Research, Planning and Development

*Goals and Strategies are not in priority order

Goals 1 – 6 and associated strategies and activities approved by the Planning Committee May 20, 2011 and the Board of Trustees June 9, 2011

Goal 7 and associated strategies and activities approved by the Planning Committee November 30, 2012 and the Board of Trustees December 12, 2012

1.4	Develop and implement activities that promote diversity, equity and inclusivity at Napa Valley College and within the community	<p>1.4.1 Continue and promote new activities sponsored by the Associated Students and diverse student clubs.</p> <p>1.4.2 Finalize revisions to “diversity task force plan” and transition to Inclusivity Committee Plan.</p> <p>1.4.3 Prioritize activities in Inclusivity Committee Plan, implement the plan, and evaluate the outcomes.</p> <p>1.4.4. Involve the campus community in implementation of Inclusivity Plan activities.</p> <p>1.4.5 Provide professional development activities for faculty and staff.</p> <p>1.4.6 Develop and implement plan for diversifying courses across the curriculum.</p>	<p>Instruction</p> <p>Student Services</p> <p>Human Resources</p> <p>Inclusivity Committee</p> <p>Academic Senate</p>
1.5	Develop and implement a student-centered Strategic Enrollment Management (SEM) Plan and improve processes so that students can navigate them more easily	<p>1.5.1 Continue the development of the SEM concept to identify disconnects and effective practices.</p> <p>1.5.2 Launch task forces to examine the different segments of the student continuum</p> <p>1.5.3 Maintain a SharePoint SEM site</p> <p>1.5.4 Develop data book where all data collection, research, resources and summary will be compiled.</p> <p>1.5.5 Incorporate SEM plan into college planning and budget process</p>	<p>Strategic Enrollment Management Committee</p> <p>Instruction</p> <p>Student Services</p> <p>Planning and Budget Committees</p> <p>Academic Senate</p>

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Goal 2. Partnerships for Economic and Workforce Development

Napa Valley College will collaborate with community partners to identify current and emerging labor market needs.

In order to achieve this goal, the college will create innovative practices for workforce education, respond to local needs for economic development and workforce preparation, develop targeted workforce skills training; and, encourage industry specific professional development opportunities for workers.

Number	Strategy	Activities/Measures (To Report Progress)	Responsible
2.1	Strengthen and develop existing career and technical education partnerships with the community	2.1.1 Coordinate with advisory committees to identify needs 2.1.2 Report the number of internships and job placements	Instruction
2.2	Provide programs that prepare students for careers in emerging industries and occupations including green technology applications.	2.2.1 Coordinate and review California Employment Development Department reports and identify emerging industries in Napa County and the surrounding counties 2.2.2 Utilize Career Technical Education grant funding to develop new degrees, certificates or areas of emphasis if needed	Instruction
2.3	Develop new fee-based training programs that support workforce development needs	2.3.1 Implement plan for Institute for Business Excellence 2.3.2 Enhance partnerships with Workforce Investment Board, Adult School, business, industry, and others 2.3.3 Evaluate the success of Institute for Business Excellence programs	Instruction
2.4	Prepare students for licensure, certification, continuing education, and advanced education.	2.4.1 Develop fee-based classes and workshops as needed for training, community education, and to improve success on licensure exams	Instruction Academic Senate

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Goal 3. Teaching and Learning Effectiveness

Napa Valley College will provide high quality instruction to meet the needs of a diverse population.

In order to achieve this goal, the college will provide effective instruction methods and technologies, evaluate and assess program and service outcomes, employ a range of instructional methods, and cultivate an environment conducive to learning.

Number	Strategy	Activities/Measures (To Report Progress)	Responsible
3.1	Use effective educational practices and provide appropriate equipment and technology to support instruction	3.1.1 Provide more training opportunities in educational practices, pedagogy, and use of technology 3.1.2 Expand and sustain a range of instructional content delivery methods to enhance learning 3.1.3 Record and report Teaching and Learning Center training data 3.1.4 Develop and implement a three-year technology plan that supports the needs of Instruction	Instruction Academic Senate Institutional Technology Teaching and Learning Center
3.2	Conduct regular assessments of programs, services, and student learning outcomes to improve student learning	3.2.1 Continue to conduct Program Evaluation and Planning reviews & evaluations 3.2.2 Assess Student Learning Outcomes (SLO), Student Services Outcomes (SSO), Administrative Unit Outcomes (AUO), and Institution Level SLOs 3.2.3 Develop an annual report on program improvements	President Instruction Student Services Academic Senate Assessment Coordinators Learning Outcomes Assessment Committee Research, Planning & Development
3.3	Promote high standards of academic rigor and excellence.	3.3.1 Use assessment data to improve or enhance academic excellence 3.3.2 Discuss development of prerequisites addressing new legislation and take action, as appropriate	Instruction Academic Senate
3.4	Provide a welcoming environment that is free from discrimination.	3.4.1 Promote and sponsor activities via the Inclusivity Committee, Student Services Office and Office of Student Life. 3.4.2 Review results of student and staff surveys and respond with initiatives as necessary and appropriate	Administrative Services Instruction Student Services Academic Senate Classified Senate Associated Students Napa Valley College

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Goal 4. Student Success

Napa Valley College will provide students with the opportunity to achieve their educational and career goals.

In order to achieve this goal, the college will provide basic skills education, assess and place students into appropriate courses, and implement Strategic Enrollment Management.

Number	Strategy	Activities/Measures (To Report Progress)	Responsible
4.1	Define "student success" for NVC	4.1.1 Identify and monitor measures of student success 4.1.2 Identify benchmarks 4.1.3 Implement strategies to increase student success	Academic Senate Research, Planning and Development Instruction Student Services
4.2	Improve success among basic skills students	4.2.1 Explore new assessment and placement options 4.2.2 Periodically review placement practices by conducting local validation studies and testing for disproportionate impact (per Chancellor's Office requirements) 4.2.3 Report placement results to campus community 4.2.4 Implement Basic Skills Plan 4.2.5 Increase transition to college level courses	Basic Skills Initiative Committee Instruction Student Services
4.3	Educate students about career/transfer options	4.3.1 Increase and/or clarify career and transfer pathways 4.3.2 Promote AA/AS/Certificates/Transfers 4.3.3 Increase number of completed Educational Plans among students with goals of degree/transfer 4.3.4 Report transfer statistics & Transfer Agreement Guarantees 4.3.5 Develop transfer degrees based on SB1440 legislation	Student Services Instruction Academic Senate

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4.4	Improve processes and services to support student success.	4.4.1 Complete the “is” and “should” maps from the Strategic Enrollment Management task force. 4.4.2 Develop and implement the Strategic Enrollment Plan 4.4.3 Prepare annual report of Strategic Enrollment Management Plan 4.4.4 Make data driven decisions to support student success 4.4.5 Assess Strategic Enrollment Management process changes	Strategic Enrollment Management Committee Instruction Student Services President’s Cabinet Academic Senate
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Goal 5. Organization Effectiveness

Napa Valley College will strengthen organization effectiveness.

In order to achieve this goal, the college will utilize evidence based and participatory decision making, support professional and leadership development, maintain high quality staff, promote health and safety, and align resources with the Strategic Plan.

Number	Strategy	Activities/Measures (To Report Progress)	Responsible
5.1	Enhance research and analysis capacity for data driven decision making, planning and reporting	5.1.1 Expand resources to support research 5.1.2 Offer training to faculty and staff 5.1.3 Enhance student demographic data collection in order to monitor diversity and promote inclusivity	President Research, Planning & Development
5.2	Strengthen the culture and practice of shared governance for administrators, classified staff, faculty and students	5.2.1 Review campus committee structure and adjust to increase effectiveness as necessary 5.2.2 Review all policies, including Shared Governance policies (D1140, D1150) and procedures, for adherence to current college needs and state standards. Recommend revisions as needed 5.2.3 Monitor to assure that the Shared Governance policies are followed during decision making	President Council of Presidents Academic Senate Associated Students Napa Valley College Classified Senate Administrative Senate
5.3	Provide opportunities for professional and leadership development	5.3.1 Create and offer professional development opportunities for all faculty and staff 5.3.2 Report progress through Staff Development Committee and Teaching and Learning Center 5.3.3 Design and implement leadership training opportunities	Human Resources Teaching and Learning Center Academic Senate Staff Development Committee

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5.4	Provide all employees with training that addresses intercultural interaction and understanding to increase their abilities to interact effectively with all students and with one another	<p>5.4.1 Continue to offer hiring committee trainings that focus on the value of a diverse workforce, bias awareness, and the elements of cultural competence.</p> <p>5.4.2 Develop and offer Phase II of the hiring committee training during 2011-2012</p> <p>5.4.3 Provide trainings related to bias awareness, diversity, inclusivity, and prevention of harassment, discrimination, and retaliation in the workplace</p>	Human Resources Teaching and Learning Center Inclusivity Committee
5.5	Recruit and retain qualified employees	<p>5.5.1 Implement new faculty hiring procedures once approved by the Academic Senate</p> <p>5.5.2 Continue to employ hiring practices that ensure competency of applicants, as well as Equal Employment Opportunity guidelines</p> <p>5.5.3 Provide professional development activities for staff, faculty, and administrators</p>	Human Resources Instruction Student Services Administrative Services Academic Senate
5.6	Take a pro-active approach to workplace and campus safety and emergency preparedness	<p>5.6.1 Review and revise the Emergency Operations Plan as necessary</p> <p>5.6.2 Conduct and coordinate appropriate emergency training</p> <p>5.6.3 Provide training and support designed to maintain a socially and physically safe campus experience</p> <p>5.6.4 Support the activities of the Stop the Hate program, Inclusivity Committee, and others</p>	College Police Bias Incident Response Team Emergency Action Committee Inclusivity Committee
5.7	Use technology to enhance productivity and effectiveness	<p>5.7.1 Develop and implement a 3-year technology plan for NVC, including instructional technology</p> <p>5.7.2 Draft, revise, and enact policies and procedures related to optimal and effective use of institutional technologies</p> <p>5.7.3 Provide trainings to teach staff to utilize Datatel capacity effectively</p> <p>5.7.4 Explore new technologies that improve student services and instruction</p> <p>5.7.5 Expand use of existing technology to increase efficiency</p>	Institutional Technology Administrative Services Instruction Student Services

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Goal 6. Resource Development

Napa Valley College will augment financial resources.

In order to achieve this goal the college will increase philanthropy from the community, develop contract education, expand fee-based education, and seek financial assistance from diverse sources.

Number	Strategy	Activities/Measures (To Report Progress)	Responsible
6.1	Secure additional funding from private sources through the Napa Valley College Foundation	6.1.1 Implement the Napa Valley College Foundation Strategic Plan 6.1.2 Annual reports by Foundation will measure success to goal completion including funding sources, funds raised and projects funded	President Foundation Office
6.2	Develop partnerships with business and industry that provide specialized, fee-based training for their employees	6.2.1 Implement plan for Institute for Business Excellence. 6.2.2 Enhance partnerships (Workforce Investment Board, Adult School, businesses, industry, etc.) 6.2.3 Evaluate the success of Institute for Business Excellence programs	Instruction
6.3	Sponsor fee-based courses to meet community needs	6.3.1 Promote personal development and community services classes as the Center for Life-Long Learning to improve marketing strategies	Instruction
6.4	Seek federal, state, and foundation funding, including Hispanic Serving Institution grants	6.4.1 Submit proposals to support college goals 6.4.2. Provide grant writing workshops and activities for faculty and staff 6.4.3 Report number of proposals submitted each year 6.4.4 Report total grant funds secured each year including funding source, funds secured and projects funded	Research, Planning & Development Foundation Office Instruction Student Services

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6.5	Generate revenue or reduce costs by more efficient use of physical resources.	6.5.1 Evaluate current fee structure for outside users and compare with other districts and facilities 6.5.2 Evaluate and make recommendations for scheduling of in-house events to minimize overtime costs 6.5.3 Maximize solar production by additional cleaning of panels	Facilities Instruction Student Services
6.6	Pursue activities on renewable energy and sustainable resource management that generate income or reduce costs.	6.6.1 Identify and implement options to reduce utility costs through energy management and digital control 6.6.2 Support activities that encourage sustainability and ecologically sound practices	Facilities Student Life

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Goal 7. Fiscal Stability

Napa Valley College will maintain fiscal stability and maintain a minimum 5% reserve.

In order to achieve this goal the college will assess and evaluate programs, courses, services using staffing matrices, policies, procedures, best practices, legal and contractual guidelines to maintain expenditures within the approved budget and maintain a minimum of a 5% reserve.

Number	Strategy	Activities/Measures (To Report Progress)	Responsible
7.1	Develop a comprehensive plan to create long-term fiscal viability, stability and vitality.	7.1.1 Reorganize and realign the institutional structure to increase efficiency, enhance revenue, reduce costs, and better manage resources 7.1.2 Identify programs and services for discontinuance, suspension, or reduction to reduce costs 7.1.3 Pursue enhanced (“braided”) revenue opportunities (See also: Strategies 2.1, 2.3, 6.1, 6.2, .3) 7.1.4 Consider personnel-related budget reduction actions	President’s Cabinet In consultation with the following: Research, Planning & Institutional Effectiveness Institutional Advancement Planning Committee Academic Senate Classified Senate Administrative Senate

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Planning Priorities 2013-2014

Goal Number	Strategy	Activities
1.1	Provide early awareness of Napa Valley College as an option and underscore the need for K-12 students and parents to prepare for college success	1.1.1 - Promote the college through activities including outreach, general branding, local media, development of collateral materials, general college awareness, and events and activities that promote specific programs.
1.5	Develop and implement a student-centered Strategic Enrollment Management (SEM) Plan and improve processes so that students can navigate them more easily	1.5.1 Continue the development of the SEM concept to identify disconnects and effective practices. 1.5.3 Maintain a SharePoint SEM site 1.5.4 Develop data book where all data collection, research, resources and summary will be compiled. 1.5.5 Incorporate SEM plan into college planning and budget process
2.4	Prepare students for licensure, certification, continuing education, and advanced education.	2.4.1 Develop fee-based classes and workshops as needed for training, community education, and to improve success on licensure exams.
3.1	Use effective educational practices and provide appropriate equipment and technology to support instruction	3.1.1 Provide more training opportunities in educational practices, pedagogy, and use of technology 3.1.2 Expand and sustain a range of instructional content delivery methods to enhance learning 3.1.3 Record and report Teaching and Learning Center training data
3.2	Conduct regular assessments of programs, services, and student learning outcomes to improve student learning	3.2.2 Assess Student Learning Outcomes (SLO), Student Services Outcomes (SSO), Administrative Unit Outcomes (AUO), and Institution Level SLOs 3.2.3 Develop an annual report on program improvements
4.3	Educate students about career/transfer options	4.3.3 - Increase number of completed Educational Plans among students with goals of career/transfer
5.1	Enhance research and analysis capacity for data driven decision making, planning, reporting	5.1.3 - Enhance student demographic data collection in order to monitor diversity and promote inclusivity

Not in priority order

Approved by the Planning Committee on November 30, 2012 & the Board of Trustees on December 12, 2012

Planning Priorities 2013-2014 (cont'd.)

Goal Number	Strategy	Activities
5.5	Recruit and retain qualified employees	5.5.3 Provide professional development activities for staff, faculty, and administrators
5.7	Use technology to enhance productivity and effectiveness	5.7.1 Develop and implement a 3-year technology plan for NVC, including instructional technology 5.7.2 Draft, revise, and enact policies and procedures related to optimal and effective use of institutional technologies 5.7.3 Provide trainings to teach staff to utilize Datatel capacity effectively 5.7.4 Explore new technologies that improve student services and instruction. 5.7.5 Expand use of existing technology to increase efficiency.
6.1	Secure additional funding from private sources through the Napa Valley College Foundation	6.1.1 Implement the Napa Valley College Foundation Strategic Plan 6.1.2 Annual reports by Foundation will measure success to goal completion including funding sources, funds raised and projects funded
7.1	Develop a comprehensive plan to create long-term fiscal viability, stability and vitality.	7.1.1 Reorganize and realign the institutional structure to increase efficiency, enhance revenue, reduce costs, and better manage resources. 7.1.2 Identify programs and services for discontinuance, suspension, or reduction to reduce costs. 7.1.3 Pursue enhanced ("braided") revenue opportunities. (See also: Strategies 2.1, 2.3, 6.1, 6.2, 6.3) 7.1.4 Consider personnel-related budget reduction actions.

18

Not in priority order

Approved by the Planning Committee on November 30, 2012 & the Board of Trustees on December 12, 2012

Page 2 of 2

***Napa Valley Community College District
Final Budget
FY 2013-2014
General Fund Budget Assumptions***

1. Full-Time Equivalent Students (FTES)

	2010-11	2011-12	2012-13	2013-14
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Credit FTES	5,276	5,346	5,417	5,537
Non-Credit FTES	<u>601</u>	<u>209</u>	<u>290</u>	<u>290</u>
Total FTES	<u>5,877</u>	<u>5,555</u>	<u>5,707</u>	<u>5,292</u>
 Un-Funded FTES	 0	 263	 57	

2. FY 2013-2014 State Budget

The 2013-2014 California state budget was signed by the Governor on June 27, 2013. The total general fund expenditures included in the state budget are \$96.3 billion. General fund expenditures are increasing, but remain \$6 billion below those levels of fiscal year 2007-2008. On November 6, 2012, California voters passed Proposition 30, the Schools and Local Public Safety Protection Act of 2012. This proposition will temporarily increase sales and income taxes for four and seven years, respectively, to generate funds for critical state and local services, including education, police and fire protection and healthcare.

The Community College System portion of the state budget includes no threat of trigger cuts. There is an expected influx of Growth or "Access" funds at a total of \$89.4 billion. COLA is being given for the first time since fiscal year 2007-2008 at a rate of 1.57%. Categorical funding is due to increase by a total of \$88 million and includes additional funding for Student Success and Support (formerly Matriculation); DSPS; EOPS and CalWorks. Additionally, the state is continuing the mandated block grant program to pay for the funding of mandates. The Governor intends to continue paying down deferrals, although there was no actual amount dedicated in the final budget for this issue. New initiatives include funds for Adult Education; the Online Education Initiative; and the passage of Proposition 39.

Concerns include the most obvious fact that Proposition is temporary and will sunset at the end of 2016, while the income tax increase will terminate at the end of 2018. Apportionment is getting more complicated and harder to come by. In 2008-2009, about 2/3rd's of apportionment was General Fund approved in the Budget Act. It is now about 1/3rd. Two-thirds of the apportionment is based on estimates that may or may not hold up. This lack of a continuous appropriation is an increasing problem.

3. FY 2013-2014 Income

A. FY 2013-2014 Unrestricted General Fund Income

Unrestricted general fund income has been adjusted to reflect final estimates based on trends and analysis of prior year experience and to reflect the anticipated receipt of restoration/growth funding which is estimated to be approximately \$551,000 for our District. Also included is the expected funds received under Proposition 30 which are expected to total approximately \$3.9 million.

B. Categorical Programs

Most categorical program funding will be funded at the same level as 2012-2013, however there will be an increase totaling about \$88 million to increase programs which include DSPS; EOPS; CalWorks; and Student Success and Support (formerly Matriculation).

D. Revenue summary

The 2013-2014 General Fund budgeted revenue is \$40,732,477, which is \$241,901 more than the amount of General Fund revenues received in 2012-2013.

4. FY 2013-2014 Expenditures

A. Staffing - includes all regular full-time and part-time positions including the following:

1. Regular step increases, including step increases to qualified part-time hourly credit instructors.
2. Longevity increments.
3. Salary expenditures have been adjusted to reflect a potential hiring of 18 classified positions; 2 administrative positions and 1 faculty position. This plan, while increasing the cost of salaries and related benefits supports growth of the District which is necessary to reach stability.

B. There are items that will be discussed in collective bargaining negotiations that could have a fiscal impact on the FY 2013-2014 budget. The costs related to these issues will be included in the budget when they are resolved.

C. FY 2013-2014 Employee Benefits

1. Health and welfare benefits include actual amounts currently used by staff, up to the amounts allotted by the District. No out-of-pocket costs for employees are included in this category.
2. Other employee benefit costs such as FICA, Medicare, Unemployment Insurance and Workers Compensation Insurance are computed using 2013-2014 rates.
3. The employer PERS retirement rate for 2013-14 is 11.442%. This rate has grown from a rate of 0.0% in 2001-2002 to the current 11.442% and is projected to continue to increase in the coming years due to the economic downturn.
4. The 2013-2014 Budget includes a \$490,956 line item for the partial funding of the District's Other Post Employment Benefit (OPEB) liability pursuant to the current

funding plan. These funds will be deposited into the District's retiree health benefit trust program.

D. The 2013-2014 Operating Expenses

The other operating expense portions of the 2013-2014 budget were developed using a new budget process that was developed in 2007 and reviewed, modified and approved by the Budget Committee. This was the first change in the budget development process in several years. The new process was first used in the development of the 2008-09 budget. It is a more time consuming process both in the development of the information and in the review of that information.

Initial feedback on the process has been positive. The process was designed to provide a more realistic budget perspective, and to allow the process to be more responsive to needs identified through the program review process.

The District's budget process is continually reviewed by the Budget Committee and any recommendations for improvements or process changes are presented for acceptance through the shared governance process.

C. Expenditure Summary

The 2013-2014 General Fund budget expenditures are \$40,618,981, which are \$817,603 more than the 2012-2013 actual expenditures.

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
UNRESTRICTED FUNDS							
BEGINNING BALANCE	3,460,445	3,460,445		4,633,117	4,149,643		689,198
INCOME							
Federal Income	31,439	31,439	0.08%	31,168	31,168	0.08%	(271)
State Income	8,468,279	9,254,943	22.86%	9,925,868	8,690,511	21.34%	(564,432)
Local Income	22,362,216	22,798,565	56.31%	22,244,104	23,649,038	58.06%	850,473
Other Financing Sources	1,245,867	1,116,011	2.76%	1,272,160	1,572,160	3.86%	456,149
Total Unrestricted Fund Income	32,107,801	33,200,958	82.00%	33,473,300	33,942,877	83.33%	741,919
INCOME - RESTRICTED SOURCES	7,000,000	7,289,618	18.00%	9,369,227	6,789,600	16.67%	(500,018)
TOTAL GENERAL FUND INCOME	39,107,801	40,490,576	100.00%	42,842,527	40,732,477	100.00%	241,901
EXPENDITURES - UNRESTRICTED							
SALARIES:							
Faculty Salaries - Permanent	6,829,837	6,826,595	17.15%	7,115,966	7,062,141	17.39%	235,546
Faculty Salaries - Temporary	3,532,728	3,644,007	9.16%	3,340,500	3,367,611	8.29%	(276,396)
Administrative - Academic Permanent	1,647,770	1,739,580	4.37%	1,803,023	1,741,422	4.29%	1,842
Classified Salaries - Permanent	5,168,763	4,518,096	11.35%	5,190,489	5,030,698	12.39%	512,602
Classified Salaries - Temporary	663,182	1,064,300	2.67%	879,760	842,146	2.07%	(222,154)
Administrative/Confidential - Permanent	1,361,266	1,382,979	3.47%	1,462,653	1,404,512	3.46%	21,533
Total Salaries	19,203,546	19,175,557	48.18%	19,792,391	19,448,530	47.88%	272,973

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
GENERAL FUND BUDGET SUMMARY
FISCAL YEAR 2013-2014**

23

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
EMPLOYEE BENEFITS:							
State Teachers Retirement System	725,879	720,187	1.81%	836,345	818,618	2.02%	98,431
Public Employees Retirement Syst	1,380,115	1,235,424	3.10%	1,416,232	1,416,686	3.49%	181,262
Social Security System	819,973	833,837	2.09%	854,942	823,240	2.03%	(10,597)
Health & Welfare Benefits	3,395,797	3,301,874	8.30%	3,647,737	3,580,173	8.81%	278,299
Unemployment Insurance	265,011	213,837	0.54%	28,629	28,318	0.07%	(185,519)
Workers Compensation Insurance	407,712	389,483	0.98%	447,228	385,073	0.95%	(4,410)
Other Employee Benefits	406,372	393,823	0.99%	378,544	372,055	0.92%	(21,768)
Total Employee Benefits	<u>7,400,859</u>	<u>7,088,465</u>	<u>17.81%</u>	<u>7,609,657</u>	<u>7,424,163</u>	<u>18.28%</u>	<u>335,698</u>
GASB 45 LIABILITY	328,000	328,000	0.82%	490,956	490,956	1.21%	162,956
BOOKS AND SUPPLIES	577,576	585,790	1.47%	554,927	563,080	1.39%	(22,710)
OTHER OPERATING EXPENSES	3,705,192	3,569,602	8.97%	4,243,941	4,308,692	10.61%	739,090
CAPITAL OUTLAY	10,000	392,203	0.99%	20,425	31,800	0.08%	(360,403)
SHIFT from CATEGORICAL PROGRAMS							
Overspent Grants/Categoricals	0	237,038	0.60%	237,133	200,000	0.49%	(37,038)
OTHER OUTGO	<u>1,192,700</u>	<u>1,135,105</u>	<u>2.85%</u>	<u>1,362,160</u>	<u>1,362,160</u>	<u>3.35%</u>	<u>227,055</u>
Total Unrestricted Expenditures	32,417,873	32,511,760	81.69%	34,311,590	33,829,381	81.51%	1,552,106
EXPENDITURES - RESTRICTED	<u>7,000,000</u>	<u>7,289,618</u>	<u>18.31%</u>	<u>9,369,227</u>	<u>6,789,600</u>	<u>16.72%</u>	<u>(500,018)</u>
TOTAL GENERAL FUND EXPENDITURES	<u>39,417,873</u>	<u>39,801,378</u>	<u>100.00%</u>	<u>43,680,817</u>	<u>40,618,981</u>	<u>98.22%</u>	<u>817,603</u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u>(310,072)</u>	<u>689,198</u>		<u>(838,290)</u>	<u>113,496</u>		
ENDING BALANCE	<u>3,150,373</u>	<u>4,149,643</u>		<u>3,794,827</u>	<u>4,263,139</u>		<u>113,496</u>
	9/6/13 4:02 PM	12.76%		11.06%	12.60%		

***Napa Valley Community College District
Final Budget
Fiscal Year 2013-2014***

***Changes from the Tentative Budget
to the Final Budget***

Unrestricted Income

FY 2013-2014 Final Budget	\$33,942,877
FY 2013-2014 Tentative Budget	<u>33,473,300</u>
Increase	<u>\$469,577</u>

Significant Changes from Tentative to Final

Federal Income -0-

No change was noted.

State Income (564,432)

State income was over estimated due to the inclusion of the pay down of deferrals which has been postponed to another fiscal year.

Local Income 850,473

Local income estimates were increased due to an anticipated increase of property taxes, anticipated increased income for contract instruction and an anticipated increase in facility rental fees.

Other Financing Sources 456,149

Other financing resources were under-estimated at the time the tentative budget was developed. Additional income includes closure of the Bookstore Fund.

***Napa Valley Community College District
Final Budget
Fiscal Year 2013-2014***

***Changes from the Tentative Budget
to the Final Budget***

Unrestricted Expenditures

FY 2013-2014 Final Budget	\$33,829,381
FY 2013-2014 Tentative Budget	<u>34,311,590</u>
Decrease	<u>\$(482,209)</u>
 <i>Significant Changes from Tentative to Final</i>	
<i>Temporary Faculty Salaries</i>	(276,396)
<p>Temporary Faculty Salaries are reduced to reflect the hiring of 5.5 faculty positions in 2013-14. The budget projections for the Faculty Salaries – Permanent reflect the increase due to the planned hiring. Increase due to restoration of workload to recapture growth funds.</p>	
<i>Temporary Classified Salaries</i>	(222,154)
<p>Temporary classified salaries are reduced to reflect the hiring of 18 classified positions.</p>	
<i>Employee Benefits</i>	335,698
<p>Employee benefit costs were updated to accurately reflect rate information received subsequent to the tentative budget and to reflect the potential costs of hiring several permanent employees.</p>	
<i>Books and Supplies</i>	(22,000)
<p>Books and supplies budgets have been reduced as part of the districts cost reduction plan for 2013-2014.</p>	
<i>Operating Expenses</i>	739,090
<p>Other operating expenses have been increased to “true up” the cost of operating the district including the increase in utilities, software licenses and maintenance contracts.</p>	
<i>Other Outgo</i>	227,055
<p>Other outgo has been increased to reflect the increase in the contribution to the district’s child development center operation.</p>	

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
CAPITAL OUTLAY PROJECTS FUND
FISCAL YEAR 2012-2013**

	FY 2011-2012			FY 2012-2013			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	885,660	885,660		942,977	882,887		(2,773)
INCOME							
State Income	25,000	24,081	0.00%	0	109,705	76.02%	85,624
Local Income	34,600	160,223	86.93%	75,000	34,600	23.98%	(125,623)
TOTAL INCOME	59,600	184,304	100.00%	75,000	144,305	100.00%	(39,999)
EXPENDITURES							
SALARIES/BENEFITS	100,000	0	0.00%	0	100,000	25.00%	100,000
OTHER SUPPLIES	25,000	0	0.00%	0	25,000	6.25%	25,000
OTHER OPERATING EXPENSES	50,000	1,781	0.00%	5,000	50,000	12.50%	48,219
CAPITAL OUTLAY	200,000	185,296	99.05%	300,000	225,000	56.25%	39,704
OTHER OUTGO	0	0	0.00%	0	0	0.00%	0
TOTAL PROPOSED EXPENDITURES	375,000	187,077	99%	305,000	400,000	100%	212,923
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	(315,400)	(2,773)		(230,000)	(255,695)		
ENDING BALANCE	570,260	882,887		712,977	627,192		(255,695)

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
CHILD DEVELOPMENT CENTER FUND
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5- Col.3) (7)
	ADOPTED BUDGET (1)	ACTUAL TO DATE (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
	BEGINNING BALANCE	671	671		336	688	
INCOME							
Federal Income	90,000	62,099	5.88%	72,000	72,000	6.38%	(9,901)
State Income	706,784	711,250	67.34%	711,774	711,774	63.06%	(524)
Local Income	262,450	187,856	17.79%	252,900	252,900	22.41%	(65,044)
Other Financing Sources	63,800	95,050	9.00%	92,000	92,000	8.15%	3,050
Total Income	1,123,034	1,056,255	100.00%	1,128,674	1,128,674	100.00%	(72,419)
EXPENDITURES							
SALARIES:							
Administrative - Academic Permanent	75,851	70,230	6.65%	76,000	76,000	6.73%	(5,770)
Coordinators Salary	0	0	0.00%	0	0	0.00%	0
Classified Salaries - Permanent	416,906	406,504	38.49%	465,414	465,414	41.24%	(58,910)
Classified Salaries - Temporary	217,000	177,374	16.79%	216,264	216,264	19.16%	(38,890)
Total Salaries	709,757	654,108	61.93%	757,678	757,678	67.14%	(103,570)
EMPLOYEE BENEFITS:							
State Teachers Retirement System	6,258	5,743	0.54%	5,001	5,001	0.44%	742
Public Employees Retirement Syst	77,924	74,832	7.08%	80,421	80,421	7.13%	(5,589)
Social Security System	42,248	38,680	3.66%	36,483	36,483	3.23%	2,197
Health & Welfare Benefits	87,106	101,079	9.57%	110,005	110,005	9.75%	(8,926)
GASB 45 Benefits	76,095	76,503	7.24%	76,095	76,095	6.74%	408
Unemployment Insurance	7,807	7,001	0.66%	6,400	6,400	0.57%	601
Workers Compensation Insurance	14,224	13,105	1.24%	10,542	10,542	0.93%	2,563
Other Employee Benefits	3,694	3,564	0.34%	3,200	3,200	0.28%	364
Total Employee Benefits	315,356	320,507	30.34%	328,147	328,147	29.08%	(7,640)

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
CHILD DEVELOPMENT CENTER FUND
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5- Col.3) (7)
	ADOPTED BUDGET (1)	ACTUAL TO DATE (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BOOKS AND SUPPLIES	88,950	76,199	7.21%	37,750	37,750	3.35%	38,449
OTHER OPERATING EXPENSES	9,150	5,424	0.51%	4,900	4,900	0.43%	524
CAPITAL OUTLAY	0	0	0.00%	0	0	0.00%	0
OTHER OUTGO	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
TOTAL PROPOSED EXPENDITURES	<u><u>1,123,213</u></u>	<u><u>1,056,238</u></u>	<u><u>100.00%</u></u>	<u><u>1,128,475</u></u>	<u><u>1,128,475</u></u>	<u><u>100.00%</u></u>	<u><u>(72,237)</u></u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u><u>(179)</u></u>	<u><u>17</u></u>		<u><u>199</u></u>	<u><u>199</u></u>		
ENDING BALANCE	<u><u>492</u></u>	<u><u>688</u></u>		<u><u>535</u></u>	<u><u>887</u></u>		<u><u>(199)</u></u>

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
POST RETIREMENT BENEFITS FUND
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	<u>3,180,127</u>	<u>3,180,127</u>		<u>3,190,396</u>	<u>3,194,529</u>		<u>14,402</u>
INCOME							
Local Income	25,000	14,402	1.30%	11,000	11,000	0.86%	(3,402)
Other Financing Sources	<u>1,181,700</u>	<u>1,092,855</u>	<u>98.70%</u>	<u>1,270,160</u>	<u>1,270,160</u>	<u>99.14%</u>	<u>177,305</u>
TOTAL INCOME	<u>1,206,700</u>	<u>1,107,257</u>	<u>100.00%</u>	<u>1,281,160</u>	<u>1,281,160</u>	<u>100.00%</u>	<u>173,903</u>
EXPENDITURES							
Other Outgo	<u>1,181,700</u>	<u>1,092,855</u>	<u>100.00%</u>	<u>1,270,160</u>	<u>1,270,160</u>	<u>100.00%</u>	<u>177,305</u>
TOTAL PROPOSED EXPENDITURES	<u>1,181,700</u>	<u>1,092,855</u>	<u>100.00%</u>	<u>1,270,160</u>	<u>1,270,160</u>	<u>100.00%</u>	<u>177,305</u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u>25,000</u>	<u>14,402</u>		<u>11,000</u>	<u>11,000</u>		
ENDING BALANCE	<u>3,205,127</u>	<u>3,194,529</u>		<u>3,201,396</u>	<u>3,205,529</u>		<u>11,000</u>

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**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
BOND PROJECTS FUND - SERIES "C"
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	541,404	541,404		0	0		(541,404)
INCOME							
Local Income	3,000	2,075	0.00%	0	0	0.00%	(2,075)
Other Financing Source (Bond Sale)	0	0	0.00%	0	0	0.00%	0
TOTAL INCOME	3,000	2,075	0.00%	0	0	0.00%	(2,075)
EXPENDITURES							
CLASSIFIED SALARIES (FT, PT)	72,900	124,956	0.00%	0	0	0.00%	(124,956)
EMPLOYEE BENEFITS	14,760	31,882	0.00%	0	0	0.00%	(31,882)
BOOKS and SUPPLIES	13,500	588	0.00%	0	0	0.00%	(588)
OTHER OPERATING EXPENSES	18,000	5,151	0.00%	0	0	0.00%	(5,151)
CAPITAL OUTLAY	425,244	380,902	0.00%	0	0	0.00%	(380,902)
TOTAL PROPOSED EXPENDITURES	544,404	543,479	0.00%	0	0	0.00%	(543,479)
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	(541,404)	(541,404)		0	0		
ENDING BALANCE	0	0		0	0		0

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
DEBT SERVICE FUND - SERIES "A"
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	<u>2,445,340</u>	<u>2,445,340</u>		<u>2,121,618</u>	<u>2,044,831</u>		<u>(400,509)</u>
INCOME							
Property Taxes	2,100,000	2,172,297	99.78%	2,300,000	2,300,000	99.80%	127,703
Local Income	<u>10,000</u>	<u>4,775</u>	<u>0.22%</u>	<u>4,600</u>	<u>4,600</u>	<u>0.20%</u>	<u>(175)</u>
TOTAL INCOME	<u>2,110,000</u>	<u>2,177,072</u>	<u>100.00%</u>	<u>2,304,600</u>	<u>2,304,600</u>	<u>100.00%</u>	<u>127,528</u>
EXPENDITURES							
Debt Interest & Reduction	<u>2,577,581</u>	<u>2,577,581</u>	<u>100.00%</u>	<u>2,292,044</u>	<u>2,292,044</u>	<u>100.00%</u>	<u>(285,537)</u>
TOTAL PROPOSED EXPENDITURES	<u>2,577,581</u>	<u>2,577,581</u>	<u>100.00%</u>	<u>2,292,044</u>	<u>2,292,044</u>	<u>100.00%</u>	<u>(285,537)</u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u>(467,581)</u>	<u>(400,509)</u>		<u>12,556</u>	<u>12,556</u>		
ENDING BALANCE	<u>1,977,759</u>	<u>2,044,831</u>		<u>2,134,174</u>	<u>2,057,387</u>		<u>12,556</u>

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**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
DEBT SERVICE FUND - SERIES "B"
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	4,264,538	4,264,538		4,865,205	4,745,092		480,554
INCOME							
Property Taxes	4,636,000	5,374,949	99.82%	5,600,000	5,600,000	99.90%	225,051
Local Income	14,000	9,755	0.18%	5,600	5,600	0.10%	(4,155)
TOTAL INCOME	4,650,000	5,384,704	100.00%	5,605,600	5,605,600	100.00%	220,896
EXPENDITURES							
Debt Interest & Reduction	4,904,150	4,904,150	0.00%	5,445,456	5,445,456	100.00%	541,306
TOTAL PROPOSED EXPENDITURES	4,904,150	4,904,150	0.00%	5,445,456	5,445,456	100.00%	541,306
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	(254,150)	480,554		160,144	160,144		
ENDING BALANCE	4,010,388	4,745,092		5,025,349	4,905,236		160,144

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**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
DEBT SERVICE FUND - SERIES "C"
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	3,438	3,438		3,449	3,454		16
INCOME							
Property Taxes	0	0	0.00%	0	0		
Local Income	25	16	100.00%	12	25	0.00%	9
TOTAL INCOME	25	16	100.00%	12	25	0.00%	9
EXPENDITURES							
Debt Interest & Reduction	0	0	0.00%	0	0	0.00%	0
TOTAL PROPOSED EXPENDITURES	0	0	0.00%	0	0	0.00%	0
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	25	16		12	25		
ENDING BALANCE	3,463	3,454		3,461	3,479		25

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**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
ASSOCIATED STUDENTS of NVC FUND
FISCAL YEAR 2013-14**

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
	Beginning Balance	20,834	20,834		10,301	75,775	
INCOME							
FWS Program	2,000	925	1.00%	1,000	1,000	1.35%	75
CalWorks Program	3,000	0	0.00%	1,000	1,000	1.35%	1,000
Sales of Concessions	1,000	290	0.31%	500	500	0.68%	210
Student Activities Fee	2,800	65,151	70.17%	65,000	65,000	87.84%	(151)
Student ID Card Sales	6,000	4,115	4.43%	4,500	4,500	6.08%	385
Commissions	4,000	2,363	2.55%	2,000	2,000	2.70%	(363)
Miscellaneous Income	0	0	0.00%	0	0	0.00%	0
Transfer From Bookstore	20,000	20,000	21.54%	0	0	0.00%	(20,000)
TOTAL INCOME	38,800	92,844	100.00%	74,000	74,000	100.00%	(18,844)
EXPENDITURES							
SALARIES:							
Classified Salaries - Regular	11,987	0	0.00%	18,836	18,836	23.74%	18,836
Classified Salaries - Hourly	0	5,120	13.51%	0	0	0.00%	(5,120)
Student Help	5,000	9,666	25.50%	5,000	5,000	6.30%	(4,666)
Total Salaries	16,987	14,786	39.01%	23,836	23,836	30.05%	9,050
EMPLOYEE BENEFITS:							
PERS, Dist Cont & Dist Paid Empl	1,932	99	0.26%	2,151	2,151	2.71%	2,052
Social Security System	917	184	0.49%	1,441	1,441	1.82%	1,257
Health & Welfare Benefits	2,313	0	0.00%	3,592	3,592	4.53%	3,592

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
ASSOCIATED STUDENTS of NVC FUND
FISCAL YEAR 2013-14**

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
Unemployment Insurance	132	93	0.25%	9	9	0.01%	(84)
Workers Compensation Insurance	238	296	0.78%	377	377	0.48%	81
APPLE	0	311	0.82%	0	0	0.00%	(311)
Total Employee Benefits	<u>5,532</u>	<u>983</u>	<u>2.59%</u>	<u>7,570</u>	<u>7,570</u>	<u>9.54%</u>	<u>6,587</u>
35 GASB 45 LIABILITY	3,189	0	0.00%	3,424	3,424	4.32%	3,424
BOOKS AND SUPPLIES	2,700	5,369	14.17%	6,500	6,500	8.19%	1,131
OTHER OPERATING EXPENSES	10,780	6,765	17.85%	21,000	21,000	26.47%	14,235
CAPITAL OUTLAY	0	0	0.00%	17,000	17,000	21.43%	17,000
OTHER OUTGO	<u>0</u>	<u>10,000</u>	<u>26.38%</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>(10,000)</u>
TOTAL PROPOSED EXPENDITURES	<u>39,188</u>	<u>37,903</u>	<u>100.00%</u>	<u>79,330</u>	<u>79,330</u>	<u>100.00%</u>	<u>41,427</u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u>(388)</u>	<u>54,941</u>		<u>(5,330)</u>	<u>(5,330)</u>		
ENDING BALANCE	<u>20,446</u>	<u>75,775</u>		<u>4,971</u>	<u>70,445</u>		<u>(5,330)</u>

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
STUDENT REPRESENTATION FEE TRUST FUND
FISCAL YEAR 2013-14**

36

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
Beginning Balance	24,081	24,081		25,290	27,052		2,971
INCOME							
Student Representation Fee	10,500	14,663	99.88%	15,000	15,000	100.00%	337
Recovery of Prior Year Account	0	17	0.12%	0	0	0.00%	(17)
TOTAL INCOME	<u>10,500</u>	<u>14,680</u>	100.00%	<u>15,000</u>	<u>15,000</u>	100.00%	<u>320</u>
EXPENDITURES							
SALARIES & EMPLOYEE BENEFITS	0	0	0.00%	0	0	0.00%	0
GASB 45 LIABILITY	0	0	0.00%	0	0	0.00%	0
BOOKS AND SUPPLIES	0	0	0.00%	0	0	0.00%	0
OTHER OPERATING EXPENSES	10,235	11,709	100.00%	11,000	11,000	100.00%	(709)
CAPITAL OUTLAY	0	0	0.00%	0	0	0.00%	0
OTHER OUTGO	0	0	0.00%	0	0	0.00%	0
TOTAL PROPOSED EXPENDITURES	<u>10,235</u>	<u>11,709</u>	100.00%	<u>11,000</u>	<u>11,000</u>	100.00%	<u>(709)</u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u>265</u>	<u>2,971</u>		<u>4,000</u>	<u>4,000</u>		
ENDING BALANCE	<u>24,346</u>	<u>27,052</u>		<u>29,290</u>	<u>31,052</u>		<u>4,000</u>

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
NAPA VALLEY COLLEGE BOOKSTORE
FISCAL YEAR 2013-14**

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
Beginning Balance	554,014	554,014		0	0		(554,014)
INCOME							
Sales	1,565,600	1,340,814	93.18%	0	0	0.00%	(1,340,814)
Sales - Book Rental Program	100,000	97,707	6.79%	0	0	0.00%	(97,707)
Interest Income	1,300	0	0.00%	0	0	0.00%	0
Miscellaneous Income	4,160	426	0.03%	0	0	0.00%	(426)
TOTAL INCOME	1,671,060	1,438,947	100.00%	0	0	0.00%	(1,438,947)
EXPENDITURES							
SALARIES:							
Classified Administrative Salaries	78,360	19,590	0.98%	0	0	0.00%	(19,590)
Clerical Salaries - Regular	144,608	110,405	5.54%	0	0	0.00%	(110,405)
Classified Salaries - Overtime	0	146	0.01%	0	0	0.00%	(146)
Classified Salaries - Hourly	25,000	60,879	3.05%	0	0	0.00%	(60,879)
Accumulated Vacation	13,260	13,156	0.66%	0	0	0.00%	(13,156)
Total Salaries	261,228	204,176	10.24%	0	0	0.00%	(204,176)
EMPLOYEE BENEFITS:							
PERS, Dist Cont & Dist Paid Empl	32,885	21,796	1.09%	0	0	0.00%	(21,796)
Social Security System	17,266	11,979	0.60%	0	0	0.00%	(11,979)
Health & Welfare Benefits	39,808	28,454	1.43%	0	0	0.00%	(28,454)
Unemployment Insurance	2,874	2,237	0.11%	0	0	0.00%	(2,237)
Workers Compensation Insurance	5,177	4,091	0.21%	0	0	0.00%	(4,091)
APPLE	1,644	899	0.05%	0	0	0.00%	(899)
Total Employee Benefits	99,654	69,456	3.49%	0	0	0.00%	(69,456)

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
NAPA VALLEY COLLEGE BOOKSTORE
FISCAL YEAR 2013-14**

38

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
GASB 45 LIABILITY	55,132	35,420	1.78%	0	0	0.00%	(35,420)
COST OF SALES	1,118,368	1,051,082	52.74%	0	0	0.00%	(1,051,082)
COST OF SALES - Book Rental Program	65,000	27,641	1.39%	0	0	0.00%	(27,641)
BOOKS AND SUPPLIES	2,700	1,823	0.09%	0	0	0.00%	(1,823)
OTHER OPERATING EXPENSES	141,696	187,245	9.40%	0	0	0.00%	(187,245)
CAPITAL OUTLAY	0	0	0.00%	0	0	0.00%	0
OTHER OUTGO	105,800	416,118	20.88%	0	0	0.00%	(416,118)
TOTAL PROPOSED EXPENDITURES	<u>1,849,578</u>	<u>1,992,961</u>	100.00%	<u>0</u>	<u>0</u>	0.00%	<u>(1,992,961)</u>
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	<u>(178,518)</u>	<u>(554,014)</u>		<u>0</u>	<u>0</u>		
ENDING BALANCE	<u>375,496</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
FARM ACCOUNT
FISCAL YEAR 2013-14**

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
Beginning Balance	13,514	13,514		10,615	11,103		(2,411)
INCOME							
Donations and Contributions	0	8,440	78.19%	0	0	0.00%	(8,440)
Sale of Farm Products	4,062	2,354	21.81%	4,062	4,062	100.00%	1,708
Other Reimbursements	0	0	0.00%	0	0	0.00%	0
TOTAL INCOME	4,062	10,794	100.00%	4,062	4,062	100.00%	(6,732)
EXPENDITURES							
SALARIES & EMPLOYEE BENEFITS	0	424	3.21%	0	0	0.00%	(424)
GASB 45 LIABILITY	0	0	0.00%	0	0	0.00%	0
BOOKS AND SUPPLIES	3,000	3,258	24.67%	3,000	3,000	50.00%	(258)
OTHER OPERATING EXPENSES	3,000	9,523	72.12%	3,000	3,000	50.00%	(6,523)
CAPITAL OUTLAY	0	0	0.00%	0	0	0.00%	0
TOTAL PROPOSED EXPENDITURES	6,000	13,205	100.00%	6,000	6,000	100.00%	(7,205)
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	(1,938)	(2,411)		(1,938)	(1,938)		
ENDING BALANCE	11,576	11,103		8,677	9,165		(1,938)

39

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
CAFÉ FUND
FISCAL YEAR 2013-14**

	FY 2012-13			FY 2013-14			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	8	8		8,535	8,854		8,846
INCOME							
Sales	200,000	210,745	97.89%	205,000	205,000	98.04%	(5,745)
Rental of Other Facilities	5,400	3,350	1.56%	3,600	3,600	1.72%	250
Miscellaneous Income	500	1,182	0.55%	500	500	0.24%	(682)
TOTAL INCOME	<u>205,900</u>	<u>215,277</u>	100.00%	<u>209,100</u>	<u>209,100</u>	100.00%	<u>(6,177)</u>
EXPENDITURES							
SALARIES & EMPLOYEE BENEFITS	60,000	65,704	31.83%	62,000	62,000	30.47%	(3,704)
BOOKS AND SUPPLIES	24,000	24,764	12.00%	24,000	24,000	11.79%	(764)
FOOD AND FOOD SUPPLIES	110,000	105,200	50.96%	110,000	110,000	54.05%	4,800
OTHER OPERATING EXPENSES	7,500	8,512	4.12%	7,500	7,500	3.69%	(1,012)
CAPITAL OUTLAY	0	2,251	1.09%	0	0	0.00%	(2,251)
OTHER OUTGO	0	0	0.00%	0	0	0.00%	0
TOTAL PROPOSED EXPENDITURES	<u>201,500</u>	<u>206,431</u>	100.00%	<u>203,500</u>	<u>203,500</u>	100.00%	<u>(2,931)</u>
EXCESS OF INCOME OVER EXPENDITURES	<u>4,400</u>	<u>8,846</u>		<u>5,600</u>	<u>5,600</u>		
ENDING BALANCE	<u>4,408</u>	<u>8,854</u>		<u>14,135</u>	<u>14,454</u>		<u>5,600</u>

40

**NAPA VALLEY COMMUNITY COLLEGE DISTRICT
OFFICIAL BUDGET
CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST FUND
FISCAL YEAR 2013-2014**

	FY 2012-2013			FY 2013-2014			INCREASE (DECREASE) (Col. 5 - Col. 2) (7)
	ADOPTED BUDGET (1)	ACTUAL (2)	% OF TOTAL (3)	TENTATIVE BUDGET (4)	OFFICIAL BUDGET (5)	% OF TOTAL (6)	
BEGINNING BALANCE	1,006,661	1,006,661		2,012,906	2,012,906		1,006,245
INCOME							
Local Income	80,500	36,150	3.59%	75,000	75,000	13.04%	38,850
Other Financing Sources	666,855	970,795	96.41%	500,000	500,000	86.96%	(470,795)
TOTAL INCOME	747,355	1,006,945	100.00%	575,000	575,000	100.00%	(431,945)
EXPENDITURES							
Admin Expense	605	700	0.00%	605	605	100.00%	(95)
TOTAL PROPOSED EXPENDITURES	605	700	0.00%	605	605	100.00%	(95)
EXCESS OF CURRENT YEAR INCOME OVER CURRENT YEAR EXPEND.	746,750	1,006,245		574,395	574,395		
ENDING BALANCE	1,753,411	2,012,906		2,587,301	2,587,301		574,395

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Napa Valley College Budget Centers FY 2013-2014

<u>General Fund</u>	<u>Administrative Responsibility</u>
2801 Board of Trustees	Dr. Ronald Kraft
2901 Legal Counsel	Dr. Ronald Kraft
2011 Superintendent and Presidents Office	Dr. Ronald Kraft
2021 Phi Theta Kappa	Dr. Ronald Kraft
2031 Diversity Task Force	Dr. Ronald Kraft
2041 Classified Senate.....	Valerie Exum
2101 Institutional Advancement.....	Lissa Gibbs
2111 Reproduction Services.....	Matt Christensen
2201 Human Resources	Laura Ecklin
2301 Research Planning & Institutional Effectiveness.....	Robyn Wornall
3301 Facilities Services	Matt Christensen
3351 Campus Planning & Construction.....	Matt Christensen
3011 Office of the Vice President, Business & Finance	Glenna Aguada
3500 Bookstore (<i>Separate Fund</i>)	Glenna Aguada
3701 General Institution	Glenna Aguada
3801 Information Technology	Robert Butler
4011 Office of the Vice President, Instruction	Faye Smyle
4021 Faculty Clerk's Office	Faye Smyle
4031 Academic Senate	Maria Biddenback
4041 International Education Program	Jerry Somerville
4061 Faculty Association	Denise Rosselli
4071 Mesa.....	Jose Hernandez
4081 Puente.....	Christina Rivera
4091 UMOJA.....	Faye Smyle
4101 Learning Resources	Rebecca Scott
4111 Staff Development.....	Jerry Somerville
4131 Instructional Computer Labs	Jerry Somerville
4201 Dean, Instructional Programs	Jerry Somerville
4211 Scheduling Office	Jerry Somerville
4223 Off-Campus Credit Programs.....	Jerry Somerville
4231 Training and Development Program.....	Faye Smyle
4401 Career Tech Ed & Workforce Dev.....	Greg Miraglia
4411 Athletic Director	Robert Harris
4421 Work Experience	Greg Miraglia
4711 Teaching & Learning Center.....	Rebecca Scott
6101 Science and Mathematics Division	Stephanie Burns
6201 Language/Developmental Studies Division.....	Maria Villagomez
6211 Testing & Tutoring Center	Rebecca Scott
6221 GED Testing	Rebecca Scott
6231 Diagnostic Learning Services.....	Rebecca Scott
6241 Writing Center	Michael Conroy
6301 Social Sciences Division	John Liscano
6401 Division of Arts & Humanities	Erik Shearer
6411 Art Gallery	Erik Shearer
6501 Business and Computer Studies Division	Greg Miraglia
6601 Health Occupations Division.....	Susan Engle
6701 Technical Division.....	Greg Miraglia
6711 Criminal Justice Training Center	Greg Miraglia
6801 Physical Education Division	Robert Harris
6901 Summer Session.....	Jerry Somerville

Napa Valley College Budget Centers FY 2013-2014 (continued)

7013	Community Services Classes	Judi Watkins
7203	Noncredit Instruction.....	Judi Watkins
7302	Small Business Development Center.....	Beth Pratt
7403	Upper Valley Center.....	Judi Watkins
7501	IBx – Academic Programs	Jerry Somerville
7551	IBx – Center for Business Entrepreneurship	Charles Monahan
7601	IBx – Center for Public Safety	Greg Miraglia
7653	IBx – Center for Hospitality/Culinary/Wine Industry	Judi Watkins
7701	IBx – Center for Health Care Training	Susan Engle
7752	IBx – Center for Trade & Technologies	Beth Pratt
7801	IBx – Center for Green & Alternative Technologies.....	Antonio Castro
5011	<i>Office of Vice President, Student Services</i>	Oscar De Haro
5031	Student Activities.....	Oscar De Haro
5041	Transfer Center	Jose Hurtado
5051	New Majority Affairs	Oscar De Haro
5101	Counseling	Marci Sanchez
5201	Career	Jose Hurtado
5221	Human Services Program.....	Melinda Tran
5301	Financial Aid & EOPS	Patti Morgan
5401	Admissions and Records	Jessica Millikan
5500	Associated Student Body (<i>Separate Fund</i>).....	Oscar De Haro
5601	College Police Department.....	Ken Arnold
5701	Special Services/Handicapped Programs.....	Rebecca Scott
5721	Workability	Rebecca Scott
5741	Foster Care	Monique Villagran
5751	Health Services	Oscar De Haro
5800	Child Development Center (<i>Separate Fund</i>)	Greg Miraglia

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